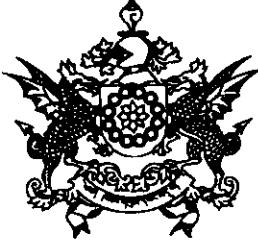


**SIKKIM**  
  
**GOVERNMENT** **GAZETTE**  
**EXTRAORDINARY**  
**PUBLISHED BY AUTHORITY**

**Gangtok**

**Friday 29<sup>th</sup> December, 2017**

**No. 679**

**GOVERNMENT OF SIKKIM**  
**FINANCE, REVENUE AND EXPENDITURE DEPARTMENT**  
**COMMERCIAL TAXES DIVISION**  
**GANGTOK**

**No. 26 /2017-State Tax**

**Dated: 28<sup>th</sup> August, 2017**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (6) of section 39 read with section 168 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) (hereafter in this notification referred to as "the said Act"), the Commissioner, hereby extends the time limit for furnishing the return by an Input Service Distributor under sub-section (4) of section 39 of the said Act read with rule 65 of the Sikkim Goods and Services Tax Rules, 2017, for the month as specified in column (2) of the Table below, till the date as specified in the corresponding entry in column (3) of the said Table, namely:-

**Table**

<b>Serial Number</b>	<b>Month</b>	<b>Last Date for filing of return in FORM GSTR-6</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	July, 2017	8 <sup>th</sup> September
2.	August, 2017	23 <sup>rd</sup> September

2. This notification shall come into force on the date of its publication in the Official Gazette.

**Dipa Basnet**  
**Secretary**  
**Commercial Taxes Division**  
**Finance, Revenue & Expenditure Deptt.**  
**FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**